



ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: August 9, 2006

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

April 2006 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	<u>April 2006</u>	<u>Fiscal Year Total</u>
Individual Income Tax		
Net Collections	\$ 585,938,542	\$ 2,593,822,786
Percent Change	16.3%	20.6%
Corporate Income Tax		
Net Collections	\$ 161,883,485	\$ 680,629,955
Percent Change	60.1%	26.9%
Transaction Privilege, Severance & Use Taxes		
Net Collections	\$ 384,904,001	\$ 3,527,595,711
Change	15.7%	17.1%
Total Big Three Tax Types		
Net Collections	\$ 1,132,726,028	\$ 6,802,048,452
Percent Change	20.8%	19.3%

TAX FACTS

April 2006

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	Apr-06	Apr-05	% Change
Gross Collections	\$ 618,672,832	\$ 512,208,256	20.8
Withholding	\$ 221,762,700	\$ 209,608,264	5.8
Refunds	\$ (219,061,246)	\$ (186,955,334)	17.2
Urban Revenue Sharing	\$ (35,435,744)	\$ (31,089,382)	14.0
Net Collections	\$ 585,938,542	\$ 503,771,804	16.3

	Fiscal Year Total (05/06)	Fiscal Year Total (04/05)	% Change
Gross Collections	\$ 1,194,316,507	\$ 914,331,759	30.6
Withholding	\$ 2,503,159,312	\$ 2,163,267,356	15.7
Refunds	\$ (749,295,593)	\$ (615,685,017)	21.7
Urban Revenue Sharing	\$ (354,357,439)	\$ (310,893,815)	14.0
Net Collections	\$ 2,593,822,786	\$ 2,151,020,282	20.6

Included in the refund amounts above are refunds relating to the alternative fuel vehicle (AFV) income tax credit. In April 2006, the department did not issue any individual or corporate income tax refunds for alternative fuel-related credits.

Ladewig Refunds

In April 2006, the department issued 216 warrants totaling \$216,474 for Ladewig, a Superior Court tax settlement case. For the fiscal year, 308,622 refunds have been issued for a total of \$43,975,876. Attorney payments are not included in the refund amount and total \$4,944,302 for the fiscal year. Refunds issued as a result of the Ladewig case are not included in the total refunds listed in the "Individual Income Tax Receipts" section above or the "Average Individual Income Tax Refund" section later mentioned in this publication.

Individual Income Tax Document Count

In calendar year 2005, the following individual income tax returns were filed:

	140X	140	140NR	140PY	140NPR	141 & 141AZ	140A	140PTC	140EZ	140ET	OTHER	TOTAL
#	44,106	1,575,957	88,795	102,431	3	44,198	297,353	13,315	197,269	2,625	13	2,368,223
%	1.8	66.5	3.7	4.3	0.0	1.9	12.6	0.6	8.3	0.1	0.0	

In calendar year 2006 the number of returns filed, and processed, are as follows:

	140X	140	140NR	140PY	140NPR	141 & 141AZ	140A	140PTC	140EZ	140ET	OTHER	TOTAL
#	16,501	1,177,146	51,939	89,781	0	17,361	304,054	9,459	124,157	2,806	3	1,793,207
%	0.9%	65.6%	2.9%	5.0%	0.0%	1.0%	17.0%	0.5%	6.9%	0.2%	0.0%	

Individual Income Tax Document Count continued

The 1,793,207 returns representing current and prior tax years, filed through April 2006 compares to 1,639,636 returns filed during the same period of time in 2005 for an annual increase of 9.4%. For the tax year 2005 filed in 2006, 1,740,912 returns have been filed, a 9.3% increase in filings through April 2006 for tax year 2005.

Year-Over-Year Comparison of Resident Taxpayers

Unable to update current month report as data was not available.

Average Individual Income Tax Refund

Net of Ladewig refunds.

	Average	Number
2006 CYTD	\$ 562.52	1,169,728
2005 CYTD	\$ 482.26	1,137,356
% Change	16.6	2.8

"New" Filers in Calendar Year 2006

Unable to update current month report as data was not available.

Individual Income Tax Estimated Payments

Taxpayers are required to make estimated payments if their Arizona gross income will exceed \$75,000, in an amount which will represent unpaid tax liability at the end of the taxpayer's tax year. Total estimated payments paid with form 140ES tax year 2005 was \$571.5 million, for an average of \$2,669. An additional \$94 million in estimated payments came from 2004 tax returns that applied their refunds as a 2005 estimated payment, for an average of \$2,358. Estimated payments received through April 2006 for tax year 2006 are as follows:

04/06	140ES payment	\$	33,511,583	Cumulative \$	36,274,698
04/05	140ES payment	\$	14,122,309	Cumulative \$	18,156,658
	% change		137.3%		99.8%
04/06	Average payment	\$	1,261	Cumulative \$	1,242
04/05	Average payment	\$	885	Cumulative \$	964
	% change		42.5%		28.8%
04/06	Applied refund	\$	6,439,912	Cumulative \$	9,079,904
04/05	Applied refund	\$	6,926,863	Cumulative \$	9,436,584
	% change		(7.0%)		(3.8%)
Total 04/06		\$	39,951,495	Cumulative \$	45,354,602
Total 04/05		\$	21,049,172	Cumulative \$	27,593,242
	% change		89.8%		64.4%

Withholding

Withholding payments are received from employers and applied towards a specific quarter for the designated year. Information is gathered for 15 months for any given quarter. For example, from January 2004 through March 2005, \$592,987,493 was received for the first quarter of 2004. The latest complete quarter (15 months of information has been compiled) is the first quarter of 2005, which shows an increase of 10.3% in withholding payments over the first quarter of 2004. Growth in quarters for which information is still being gathered is as follows:

2 nd Quarter 2005	7.1%	1 st Quarter 2006	37.9%
3 rd Quarter 2005	28.2%	2 nd Quarter 2006	(5.4%)
4 th Quarter 2005	18.1%		

As of January 1, 2005, the current choices for withholding are 0%, 10%, 19%, 23%, 25%, 31% or 37% as the percent of federal taxes to be withheld for state taxes. The 0% option is only available to those individuals who had no liability in the prior tax year and expect no tax liability for the current year.

Property Tax Credits

Arizona allows a refundable property tax credit for those who are age 65 or older or who received Title 16, SSI payments and pay property tax on a home. To qualify for this credit, household income must be below \$3,751 for individuals that live alone, or \$5,501 for those that live with others. The maximum credit is \$502.

	Number	Amount	Average
Calendar Year 2006	10,117	\$ 3,658,453	\$ 362
Calendar Year 2005	11,313	\$ 4,024,305	\$ 356
% Change	(10.6)	(9.1)	1.7

Clean Elections

As a result of the December 1998 voter approval of the Citizens Clean Elections, Arizona's income taxpayers can make a donation to the Citizens Clean Elections Commission through an income tax check-off or through a voluntary donation. The following is for tax year 2005 filed in 2006.

	April 2006	Calendar Year Total
Check Off	\$1,573,966	\$3,351,684
Voluntary Donation	\$16,344	\$30,386
Number of Returns	212,857	467,778

Contributions on the Individual Income Tax Return

Through April 2006, individual income tax return filers have made the following contributions:

	Number	Amount	Average
Wildlife	7,726	\$ 150,642	\$ 19.50
Child Abuse	8,416	\$ 176,081	\$ 20.92
Special Olympics	3,984	\$ 73,059	\$ 18.34
Neighbors Helping	2,348	\$ 36,570	\$ 15.58
AID to Education	567	\$ 36,266	\$ 63.96
Domestic Violence Shelter	6,099	\$ 126,222	\$ 20.70
Democratic Party	815	\$ 19,610	\$ 24.06
Republican Party	488	\$ 12,660	\$ 25.94
Libertarian Party	57	\$ 1,690	\$ 29.65

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	Apr 2006	Apr 2005	% Change
Gross Collections	\$164,532,013	\$108,261,225	52.0
Refunds	(\$2,648,528)	(\$7,157,474)	(63.0)
Net Collections	\$161,883,485	\$101,103,751	60.1

	Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$763,807,342	\$605,518,134	26.1
Refunds	(\$83,177,387)	(\$69,111,094)	20.4
Net Collections	\$680,629,955	\$536,407,040	26.9

Corporate Estimated Payments

Corporations are required to file estimated tax payments throughout the year only if (1) their Arizona tax liability exceeds \$1,000 and (2) they are required to file federal estimated tax payments.

Apr 2006	\$100,248,336	Calendar Year Total	\$212,528,178
Apr 2005	\$64,284,674	Calendar Year Total	\$142,831,348
% Change	55.9%	% Change	48.8%

All corporations with an income tax liability of \$20,000 or greater are required to make their estimated tax payments through electronic funds transfer (eft). The table below shows the number of these eft estimated payments, by size of payment, for April 2006 and for the calendar year.

Size of Payment →	Less than \$50,000	\$50,000 up to \$100,000	\$100,000 up to \$500,000	\$500,000 up to \$1,000,000	\$1,000,000 up to \$10,000,000	\$10,000,000 and more	Total	% chg
Apr 2006	460	90	103	26	14	0	693	21.6
Apr 2005	387	64	99	14	6	0	570	
CY 2006	947	165	192	41	26	0	1,371	11.6
CY 2005	902	125	161	27	14	0	1,229	

The next table shows the dollars of eft estimated payments received from those counts above.

Size of Payment →	Less than \$50,000	\$50,000 up to \$100,000	\$100,000 up to \$500,000	\$500,000 up to \$1,000,000	\$1,000,000 and more	Total	% chg
Apr 2006	\$6,080,292	\$6,368,934	\$22,929,972	\$18,924,550	\$32,313,011	\$86,616,759	57.2
Apr 2005	\$5,082,506	\$4,524,925	\$21,914,823	\$10,113,004	\$13,455,388	\$55,090,646	
CY 2006	\$12,505,275	\$11,474,265	\$43,048,499	\$29,408,800	\$64,695,410	\$161,132,249	49.8
CY 2005	\$11,018,690	\$8,779,485	\$36,299,588	\$18,256,504	\$33,202,402	\$107,556,669	

Corporate Refunds

Corporate refunds paid in any state fiscal year are for a mixture of corporate fiscal years. The table below presents the percent of refunds paid in FY 04/05 by corporate fiscal year. For example, in FY 04/05, 18.1% of the refund dollars paid were for corporate fiscal years ending in 2000 or before. The percentages are for refunds paid through the fiscal year.

Corporate Fiscal Year-End:	00 & Prior	01	02	03	04	05
FY 04/05	18.1%	14.7%	3.3%	44.0%	19.4%	0.5%

Corporate Fiscal Year-End:	01 & Prior	02	03	04	05	06
FY 05/06	19.9%	3.1%	4.0%	59.9%	11.5%	1.7%

Corporate Refunds

The corporate refunds shown above are those refunds for which a check is mailed to the corporation. Sometimes corporations choose to apply their refund as an estimated payment. The following table presents refunds applied as estimated payments in the most recent month and for the calendar year

Apr 2006	\$4,252,215	Calendar Year Total	\$89,720,131
Apr 2005	\$2,805,213	Calendar Year Total	\$16,561,349
% Change	51.6%	% Change	441.7%

Corporate Income Tax Document Count

The Arizona Department of Revenue received 112,597 corporate returns showing a fiscal year-end of 2004. The type of return received is indicated below:

	120 X (amended)	120 (regular)	120S (S corp)	99T (exempt org.)	120 A (short form)
#	274	35,862	64,351	379	11,731
%	0.2	31.8	57.2	0.3	10.4

Through April, 2006, 63,399 documents were received for a fiscal year-end of 2005, distributed as follows:

	120 X (amended)	120 (regular)	120S (S corp)	99T (exempt org.)	120 A (short form)
#	48	17,889	37,133	165	8,164
%	0.1	28.2	58.6	0.3	12.9

The figures for the 2005 returns are most meaningful when compared to 2004 returns received during the same period of time in the previous year. Through April 2005, the Department of Revenue received 34,673 documents with a fiscal year-end of 2004. Compared to 2004 documents, the Department has seen an 82.8% increase in the number of corporate returns received (*or at least keyed*) at this point of time in the calendar year. Please note that the processing area has focused more on corporate returns this spring than is normal due to the anticipated conversion this summer of the corporate system to BRITS, the new integrated tax system.

Urban Revenue Sharing Returned to Cities/Towns

Incorporated cities and towns receive a share of net individual and corporate income tax collections, called Urban Revenue Sharing. The amount of money to be distributed during Fiscal Year 2005/06 is 15.0% of net proceeds from Fiscal Year 2003/04 income tax. Amounts returned for April 2006 are shown on Table 2, at the end of this report.

TRANSACTION PRIVILEGE, SEVERANCE AND USE TAXES

Transaction Privilege, Severance and Use Tax Receipts

The Arizona transaction privilege and severance tax consists of many classifications of tax. These classifications include but are not limited to retail, contracting, amusements, restaurants and bars, hotel/motel and mining severance tax. The collections for all such categories are divided, per statute, into two parts. One part is called distribution base; the other part is known as non-shared. The division of collections into these two parts varies from category to category. For example, retail sales tax is 40% distribution base and 60% non-shared. In contrast, contracting is 20% distribution base and 80% non-shared. Use tax is 100% non-shared.

Transaction Privilege, Severance and Use Tax Receipts (continued)

At the close of each month, transaction privilege and severance tax collections are aggregated by category and total distribution base and non-shared portions are calculated. The amount shown as "Use Tax" in the table below includes use tax, use inventory tax and jet fuel use tax. Education tax is in accordance with Proposition 301 resulting in an additional 0.6% education tax being added to most business classifications. The "Other Revenue" category includes county excise, road, jail and hospital taxes and various other excise taxes, such as the 911 excise tax.

	April 2006	April 2005	% change
Distribution Base	\$159,714,014	\$141,353,293	13.0
Non shared	303,492,019	261,699,269	16.0
Use Tax	26,326,619	22,354,083	17.8
Education Tax	56,340,465	47,874,374	17.7
Other Revenues	66,853,724	57,575,257	16.1
Total Collections	\$612,726,841	\$530,856,276	15.4

	Fiscal Year Total (05/06)	Fiscal Year Total (04/05)	% change
Distribution Base	\$1,435,291,177	\$1,239,929,113	15.8
Non shared	2,766,665,687	2,368,516,625	16.8
Use Tax	265,898,098	215,822,229	23.2
Education Tax	522,173,125	444,019,263	17.6
Other Revenues	601,607,609	515,915,798	16.6
Total Collections	\$5,591,635,697	\$4,784,203,029	16.9

Distribution of Transaction Privilege, Severance and Use Tax Receipts

Of the distribution base portion of transaction privilege and severance taxes, described above, 25% is returned to incorporated cities/towns, 40.51% is returned to counties and 34.49% goes to the state general fund with the exception of mining severance tax. All of the non-shared revenue and use tax is deposited into the general fund. Therefore, the "Retained by State" figure presented below includes all non-shared portion of transaction privilege tax, use tax and 34.49% of the distribution base collections. The education tax is distributed in accordance with Proposition 301. "Other" revenues are returned to the administering authority.

	April 2006	April 2005	% change
Retained by State	\$384,904,001	\$332,806,103	15.7
Returned to Counties	64,700,147	57,262,219	13.0
Returned to Cities	39,928,504	35,338,323	13.0
Education Tax	56,340,465	47,874,374	17.7
Other Revenues	66,853,724	57,575,257	16.1
Total Collections	\$612,726,841	\$530,856,276	15.4

	Fiscal Year Total (05/06)	Fiscal Year Total (04/05)	% change
Retained by State	\$3,527,595,711	\$3,011,990,406	17.1
Returned to Counties	581,436,456	502,295,284	15.8
Returned to Cities	358,822,794	309,982,278	15.8
Education Tax	522,173,125	444,019,263	17.6
Other Revenues	601,607,609	515,915,798	16.6
Total Collections	\$5,591,635,696	\$4,784,203,029	16.9

Transaction Privilege and Severance Tax Collections By Class

	Tax Rate	April 2006	% Chg	Fiscal Year Total	% Ch
Transporting	5.6	\$268,438	59.1	\$2,373,741	8.9
Non-Metal Mining Oil/Gas	3.125%	645,727	(28.4)	8,756,835	6.6
Utilities	5.6%	27,170,695	17.5	325,540,550	11.7
Communications	5.6%	13,977,439	11.4	132,035,097	9.4
Private Car/Pipelines	5.6%	71,715	(9.9)	1,087,244	84.3
Publishing	5.6%	524,715	(4.8)	5,584,154	1.4
Job Printing	5.6%	1,750,535	7.8	16,571,590	9.3
Restaurants & Bars	5.6%	42,715,363	14.5	365,501,641	13.1
Amusements	5.6%	5,809,650	21.2	39,201,975	11.4
Commercial Lease	0%	10	n/a	(3,589)	n/a
Rental of Personal Property	5.6%	17,834,604	20.1	149,009,511	10.8
Contracting	3.75% - 5.6%	95,606,694	29.6	833,343,119	28.2
Feed Wholesale	Repealed	0		0	0
Retail	5.6%	237,639,091	10.8	2,193,691,916	14.8
Mining Severance	2.5%	2,347,594	52.2	21,925,154	69.4
Timber Severance	\$2.13/\$1.51 per 1000 board ft	5,115	n/a	18,221	171.9
Hotel/Motel	5.5%	15,600,728	(6.6)	100,034,936	8.6
Membership Camping	5.6%	11,035	(26.2)	126,390	(1.8)
Use Tax	5.6%	26,326,619	17.8	265,898,098	23.2
Rental Occupancy Tax	3.0%	11,669	(12.6)	118,637	122.5
Jet Fuel		568,789	1.1	5,073,677	17.6
Jet Fuel Use Tax	\$.0305/\$.0105 gal	70,867	48.1	643,511	(17.4)
Telecommunications Devices	1.1				
Telecomm	----	375,413	29.9	3,018,162	(12.9)
School for the Deaf and Blind		88,332	(9.7)	798,462	(31.7)
Poison Control	----	138,019	80.4	1,021,310	11.6
Teratogen Funding		5,521	29.9	44,435	(2.1)
911 Wireline	\$0.37/month per active service	1,226,661	6.4	11,585,985	3.7
911 Wireless	\$0.37/month per active service	1,284,355	7.8	11,150,106	(1.7)
Total		\$492,075,394	14.9	\$4,494,150,868	16.7

The Use/Use Inventory category shown on the previous page includes jet fuel use tax. These collections include only the individual classes of transaction privilege tax, severance tax and use tax. The total does not include license fees or any other fees collected by the department.

Transaction Privilege and Severance Tax Taxable Sales By Class¹

	April 2006	% Chg	Fiscal Year Total	% Chg
Transporting	\$5,368,758	56.8	\$47,587,340	8.8
Non-Metal Mining Oil/Gas	20,663,276	(29.1)	280,924,638	6.7
Utilities	543,413,899	16.0	6,527,456,226	11.9
Communications	279,548,786	10.2	2,646,737,125	9.5
Private Car/Pipelines	1,434,297	(10.4)	21,801,400	84.5
Publishing	10,495,770	(5.7)	111,972,871	1.5
Job Printing	35,011,046	6.7	332,164,684	9.4
Restaurants & Bars	854,289,991	13.4	7,326,023,040	13.2
Amusements	116,193,000	20.3	785,584,087	11.4
Commercial Lease	398	n/a	(119,943)	n/a
Rental of Personal Property	356,711,532	19.0	2,986,959,403	10.8
Contracting	\$1,916,388,283	28.2	\$16,782,671,288	28.3

¹These Taxable Sales figures are calculated on a per return basis, by taking collections and dividing them by the appropriate tax rate. These figures may not match other Taxable Sales figures calculated on the aggregate.

Transaction Privilege and Severance Tax Taxable Sales By Class¹ continued

	April 2006	% Chg	Fiscal Year Total	% Chg
Feed Wholesale	\$0	0.0	\$0	0.0
Retail	4,753,434,546	9.7	43,975,100,421	14.8
Mining Severance	93,903,741	51.0	878,819,547	69.5
Timber Severance	2,404	n/a	8,488	159.9
Hotel/Motel	283,660,676	(7.0)	1,822,573,823	8.7
Membership Camping	220,702	(27.0)	2,530,650	(1.9)
Use Tax	529,311,015	16.7	5,345,384,049	23.2
Rental Occupancy Tax	389,871	(12.7)	3,967,538	122.8
Total	\$9,800,441,991	14.0	\$89,878,146,676	17.1

Telecommunications Devices, 911 Excise and 911 Wireless Service classifications previously listed in the collections table are not elements of calculated taxable income and therefore, are not included in the above table. Since the jet fuel use tax is a gallonage tax, this too can not be computed as taxable income. Timber Severance includes only sales subject to a repealed rate. The current tax is per board feet upon which taxable income cannot be computed.

Transaction Privilege and Severance Tax Returned to Counties

Taxpayers reported the following taxable transactions and tax collections by county. The share of the revenues returned to each county for April 2006 is shown in the County Share column.

	County Share	% of Total	FYTD County Share	% Change
Apache	\$471,333	0.7	\$4,348,442	16.0
Coconino	\$1,452,236	2.2	\$13,984,543	11.9
Cochise	\$1,107,834	1.7	\$10,118,910	12.9
Gila	\$478,379	0.7	\$4,428,369	16.3
Graham	\$301,773	0.5	\$2,684,530	19.1
Greenlee	\$356,716	0.6	\$2,904,720	40.4
La Paz	\$187,336	0.3	\$1,712,312	12.9
Maricopa	\$41,766,555	64.6	\$373,915,378	15.7
Mohave	\$1,853,903	2.9	\$16,751,119	18.1
Navajo	\$925,967	1.4	\$8,913,885	14.4
Pima	\$9,450,023	14.6	\$84,787,277	13.8
Pinal	\$1,995,911	3.1	\$17,310,865	25.2
Santa Cruz	\$421,792	0.7	\$3,797,162	16.7
Yavapai	\$2,232,873	3.5	\$20,667,681	18.7
Yuma	\$1,697,517	2.6	\$15,111,261	13.7
Total	\$64,700,147		\$581,436,456	15.8

Transaction Privilege and Severance Tax Returned to Cities/Towns

The portion of transaction privilege and severance tax returned to each incorporated city or town for April 2006 is shown on Table 3, attached to this report.

County Tax Collections

The following county-imposed tax collections were received by the Department of Revenue during April 2006 and returned to the counties. The rental car surcharge in Maricopa County is \$2.50 per car and in Pima County is \$3.50 per car. The RV Surcharge in Pima County is \$0.50/day on each lease or rental of a parking space for recreational vehicles.

County Tax Collections continued

	Road Tax	Mar RDX	Excise Tax	Jail Tax	Rental Car Surcharge	Stadium Tax	RV Surcharge	Hospital Tax/Health Svcs Dist	Capitol Projects	Tourism Authority
Apache			\$93,666							
Cochise			\$613,603							
Coconino			\$913,345	\$547,392					\$226,780	
Gila	\$264,641		\$255,761							
Graham			\$150,159							
Greenlee			\$93,648							
La Paz			\$100,249	\$100,247				(\$147)		
Maricopa	(\$584,240)	\$33,313,924		\$12,498,704	\$704,560	\$137				\$3,467,453
Mohave			\$675,753							
Navajo			\$500,053							
Pima					\$190,870		\$19,376			
Pinal	\$1,695,805		\$1,665,267							
S Cruz			\$286,434							
Yavapai			\$1,465,806	\$731,889						
Yuma			\$1,106,225	\$1,106,227				\$219,920	\$1,105,199	

OTHER TAXES

Luxury Taxes

The following revenues were received from luxury taxes in April 2006. The table compares the receipts to April 2005 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	April 2006	April 2005	% Change
Spirituous	\$ 3,487,168	\$ 1,133,429	207.7
Vinous	\$ 1,333,403	\$ 730,124	82.6
Malt	\$ 1,916,513	\$ 1,744,582	9.9
Cigarette	\$ 23,951,360	\$ 25,497,466	(6.1)
Other Tobacco	\$ 850,493	\$ 747,863	13.7
Tobacco Licenses	\$ 275	\$ 350	(21.4)
Total	\$ 31,539,212	\$ 29,853,814	5.6

	Fiscal Year (05/06)	Fiscal Year (04/05)	% Change
Spirituous	\$ 21,850,910	\$ 19,546,137	11.
Vinous	\$ 9,607,133	\$ 9,410,493	2.1
Malt	\$ 19,319,832	\$ 18,383,112	5.1
Cigarette*	\$ 237,127,093	\$ 227,852,285	4.1
Other Tobacco	\$ 7,669,521	\$ 7,304,973	5.0
Tobacco Licenses	\$ 4,000	\$ 2,975	34.5
Total	\$ 295,578,489	\$ 282,499,975	4.6

*Through April 2006, \$456,700 of cigarette and tobacco tax collections has been allocated for administrative expenses and is not included in the cigarette collections above.

General Fund revenues from luxury taxes:

	April 2006	FY05/06
Spirituos	\$ 2,441,018	\$ 15,295,637
Vinous	\$ 332,151	\$ 2,393,353
Malt	\$ 479,128	\$ 4,829,957
Cigarette	\$ 3,197,409	\$ 31,718,312
Other Tobacco	\$ 79,545	\$ 898,324
Tobacco Licenses	\$ 275	\$ 4,000
Total	\$ 6,529,526	\$ 55,139,583

Other dedicated revenues from luxury taxes:

	April 2006	FY05/06
Correction Fund revenues	\$ 2,799,212	\$ 23,679,915
Tobacco Tax & Health Care Fund ²	\$ 8,373,056	\$ 83,034,995
Tobacco Products Tax Fund ³	\$ 12,672,622	\$ 124,281,874
Wine Promotional Fund revenues	\$ 4,800	\$ 33,719
Drug Treatment & Education Fund revenues	\$ 828,223	\$ 6,730,348
Corrections Revolving Fund revenues	\$ 331,773	\$ 2,678,055

=====

Estate Tax

April-06	\$ 67,964	Fiscal Year to Date	\$ 11,562,910
April-05	\$ 1,324,239	Fiscal Year to Date	\$ 28,307,344
% change	(94.9)	% Change	(59.2)

Bingo

April-06	\$ 78,125	Fiscal Year to Date	\$ 532,303
April-05	\$ 81,049	Fiscal Year to Date	\$ 528,786
% change	(3.6)	% Change	0.7%

Unclaimed Property

April-06	\$ (1,335,777)	Fiscal Year to Date	\$ 46,864,967
April-05	\$ 1,377,803	Fiscal Year to Date	\$ 56,260,555
% change	n/a	% Change	(16.7)

Please note that some totals throughout Tax Facts may not add due to rounding.

SOURCE: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS, ARIZONA DEPARTMENT OF REVENUE

TABLE 2

² Formerly the Health Care Fund

³ This Fund was created by Prop. 303, which increased cigarette & other tobacco products tax rates in November 2002.

**Urban Revenue Sharing Returned to Cities/Towns
April 2006**

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Surprise	\$269,135	30,848
Eagar	\$23,469	4,033	Tempe	\$1,383,930	158,625
Springerville	\$30,955	3,548	Tolleson	\$43,396	4,974
St. Johns	\$17,205	1,972	Wickenburg	\$44,338	5,082
<u>Cochise County</u>			Youngtown	\$26,261	3,010
Benson	\$41,101	4,711	<u>Mohave County</u>		
Bisbee	\$53,132	6,090	Bullhead City	\$294,619	33,769
Douglas	\$144,156	16,523	Colorado City	\$29,088	3,334
Huachuca City	\$15,277	1,751	Kingman	\$175,093	20,069
Sierra Vista	\$329,569	37,775	Lake Havasu City	\$365,890	41,938
Tombstone	\$13,122	1,504	<u>Navajo County</u>		
Willcox	\$32,569	3,733	Holbrook	\$42,899	4,917
<u>Coconino County</u>			Pinetop-Lakeside	\$31,251	3,582
Flagstaff	\$461,476	52,894	Show Low	\$67,135	7,695
Fredonia	\$9,039	1,036	Snowflake	\$38,911	4,460
Page	\$59,405	6,809	Taylor	\$27,709	3,176
Williams	\$24,795	2,842	Winslow	\$83,058	9,520
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$65,312	7,486	Marana	\$118,270	13,556
Hayden	\$7,782	892	Oro Valley	\$278,609	31,934
Miami	\$16,891	1,936	Sahuarita	\$28,285	3,242
Payson	\$118,828	13,620	South Tucson	\$47,898	5,490
Winkelman	\$3,865	443	Tucson	\$4,246,224	486,699
<u>Graham County</u>			<u>Pinal County</u>		
Pima	\$17,353	1,989	Apache Junction	\$277,562	31,814
Safford	\$80,545	9,232	Casa Grande	\$220,068	25,224
Thatcher	\$35,090	4,022	Coolidge	\$67,929	7,786
<u>Greenlee County</u>			Eloy	\$90,517	10,375
Clifton	\$22,649	2,596	Florence	\$150,132	17,208
Duncan	\$7,084	812	Kearny	\$19,621	2,249
<u>La Paz County</u>			Mammoth	\$15,373	1,762
Parker	\$27,395	3,140	Maricopa	\$43,605	4,998
Quartzsite	\$29,262	3,354	Superior	\$28,390	3,254
<u>Maricopa County</u>			<u>Santa Cruz County</u>		
Avondale	\$313,063	35,883	Nogales	\$182,151	20,878
Buckeye	\$74,132	8,497	Patagonia	\$7,686	881
Carefree	\$25,537	2,927	<u>Yavapai County</u>		
Cave Creek	\$32,525	3,728	Camp Verde	\$82,456	9,451
Chandler	\$1,543,711	176,939	Chino Valley	\$71,253	8,167
El Mirage	\$66,385	7,609	Clarkdale	\$29,855	3,422
Fountain Hills	\$176,541	20,235	Cottonwood	\$80,083	9,179
Gila Bend	\$17,275	1,980	Dewey-Humboldt	\$29,908	3,428
Gilbert	\$957,056	109,697	Jerome	\$2,870	329
Glendale	\$1,909,034	218,812	Prescott	\$296,093	33,938
Goodyear	\$164,990	18,911	Prescott Valley	\$205,332	23,535
Guadalupe	\$45,612	5,228	Sedona	\$88,920	10,192
Litchfield Park	\$33,240	3,810	<u>Yuma County</u>		
Mesa	\$3,470,412	397,776	San Luis	\$133,677	15,322
Paradise Valley	\$119,212	13,664	Somerton	\$63,392	7,266
Peoria	\$945,426	108,364	Wellton	\$15,957	1,829
Phoenix	\$11,525,508	1,321,045	Yuma	\$677,766	77,685
Queen Creek	\$37,655	4,316	TOTAL		
Scottsdale	\$1,768,508	202,705		\$35,435,744	4,062,961

TABLE 3
Transaction Privilege and Severance Tax Returned to Cities/Towns
April 2006

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Surprise	\$303,157	30,848
Eagar	\$39,634	4,033	Tempe	\$1,558,878	158,625
Springerville	\$19,380	1,972	Tolleson	\$48,882	4,974
St. Johns	\$34,868	3,548	Wickenburg	\$49,943	5,082
<u>Cochise County</u>			Youngtown	\$29,581	3,010
Benson	\$46,297	4,711	<u>Mohave County</u>		
Bisbee	\$59,849	6,090	Bullhead City	\$331,863	33,769
Douglas	\$162,379	16,523	Colorado City	\$32,765	3,334
Huachuca City	\$17,208	1,751	Kingman	\$197,227	20,069
Sierra Vista	\$371,232	37,775	Lake Havasu City	\$412,143	41,938
Tombstone	\$14,780	1,504	<u>Navajo County</u>		
Willcox	\$36,686	3,733	Holbrook	\$48,322	4,917
<u>Coconino County</u>			Pinetop/Lakeside	\$35,202	3,582
Flagstaff	\$519,813	52,894	Show Low	\$75,622	7,695
Fredonia	\$10,181	1,036	Snowflake	\$43,830	4,460
Page	\$66,915	6,809	Taylor	\$31,212	3,176
Williams	\$27,930	2,842	Winslow	\$93,557	9,520
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$73,568	7,486	Marana	\$133,221	13,556
Hayden	\$8,766	892	Oro Valley	\$313,829	31,934
Miami	\$19,026	1,936	Sahuarita	\$31,861	3,242
Payson	\$133,850	13,620	South Tucson	\$53,953	5,490
Winkelman	\$4,354	443	Tucson	\$4,783,005	486,699
<u>Graham County</u>			<u>Pinal County</u>		
Pima	\$19,547	1,989	Apache Junction	\$312,650	31,814
Safford	\$90,727	9,232	Casa Grande	\$247,887	25,224
Thatcher	\$39,526	4,022	Coolidge	\$76,516	7,786
<u>Greenlee County</u>			Eloy	\$101,960	10,375
Clifton	\$25,512	2,596	Florence	\$169,111	17,208
Duncan	\$7,980	812	Kearny	\$22,102	2,249
<u>La Paz County</u>			Mammoth	\$17,316	1,762
Parker	\$30,858	3,140	Maricopa	\$49,118	4,998
Quartzsite	\$32,961	3,354	Superior	\$31,979	3,254
<u>Maricopa County</u>			<u>Santa Cruz County</u>		
Avondale	\$352,638	35,883	Nogales	\$205,177	20,878
Buckeye	\$83,504	8,497	Patagonia	\$8,658	881
Carefree	\$28,765	2,927	<u>Yavapai County</u>		
Cave Creek	\$36,637	3,728	Camp Verde	\$92,879	9,451
Chandler	\$1,738,857	176,939	Chino Valley	\$80,261	8,167
El Mirage	\$74,777	7,609	Clarkdale	\$33,630	3,422
Fountain Hills	\$198,858	20,235	Cottonwood	\$90,206	9,179
Gila Bend	\$19,458	1,980	Dewey-Humboldt	\$33,688	3,428
Gilbert	\$1,078,041	109,697	Jerome	\$3,233	329
Glendale	\$2,150,362	218,812	Prescott	\$333,524	33,938
Goodyear	\$185,847	18,911	Prescott Valley	\$231,289	23,535
Guadalupe	\$51,378	5,228	Sedona	\$100,161	10,192
Litchfield Park	\$37,443	3,810	<u>Yuma County</u>		
Mesa	\$3,909,120	397,776	San Luis	\$150,576	15,322
Paradise Valley	\$134,282	13,664	Somerton	\$71,406	7,266
Peoria	\$1,064,941	108,364	Wellton	\$17,974	1,829
Phoenix	\$12,982,490	1,321,045	Yuma	\$763,445	77,685
Queen Creek	\$42,415	4,316			
Scottsdale	\$1,992,071	202,705	TOTAL	\$39,928,504	4,062,961